USARC
DD 1544 Cash Book/Sheets

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Purpose

- **To inform attendees about Major Problem Areas discovered during 09 Food Service Management Reviews conducted during FY 03-04 in conjunction with:**
  - **Organization Inspection Program (OIP) evaluations**
  - **Command Logistic Review Program (CLRP) evaluations**
- **Discuss Responsibilities & Procedures**
- **Discuss Cash Collection Turn-In procedures using DD Form 1131**
- **Answer questions**

DD Form 1544, Cash Meal Payment Book/Sheet

- **Reference, paragraph 3-27, AR 30-22, The Army Food Program, & paragraphs 3-26 thru 3-38, DA PAM 30-22, Operating Procedures for the Army Food Program**
  - **Cash Meal Payment Books/Sheets:**
    - **Accountable Form**
    - **Used to record the cash payment for Government furnished meals sold to authorized personnel**
    - **Sheets are issued in pre-numbered covered books consisting of fifty (50) individuals sheets**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **DD Form 1544, Cash Meal Payment Sheet**
  - **A controlled form used to record cash collected from individuals who are required to reimburse the Government for meals consumed.**
  - **It will be used when catered meals are served at the Reserve Center or MRE's are served to Soldiers required to pay.**
  - **Cash collection procedures for meals are outlined in detail in paragraph 3-27, DA PAM 30-22**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- DD Form 1544, Cash Meal Payment Sheet will be issued to Headcounter using DA Form 3546-R, Control Record For Dining Facility - DD Form 1544.
- DA Form 3546-R is used to control the DD Form 1544, CMPS between the Food Operations Sergeant and Headcounter.

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Safeguarding the DD Form 1544 and Cash**
  - **All DD Forms 1544 and cash will be accounted for at all times**
    - **Properly stored in a safe or field safe that is properly secured to an immovable object**
  - **Loss or misappropriation of cash or sheets will require an investigation under the provisions of AR 15-6 and AR 735-5**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Appointment of Cash Control Officer**
  - **RRC/DRC/DIV Commander will appoint in writing**
    - **Primary Cash Control Officer (CCO)**
    - **Alternate Cash Control Officer (CCO)**
  - **RRC/DRC/DIV Cash Control Officer (CCO) is responsible for**
    - **Requisitioning and receiving DD Form 1544 books from their RRC/DRC/DIV publications officer**
    - **Maintain accountability for the DD Form 1544 books by a register**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Register will be maintained as follows:**
  - **The register will contain the DD Form 1544 book serial numbers**
  - **Cash collection sheet numbers in the book**
  - **Date of receipt from the publications officer**
  - **Date of issue to an authorized unit**
  - **Date of return of the completed book**
  - **Register is maintained on a fiscal year basis and disposed of IAW the Modern Army Record Keeping System (MARKS)**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- A MARKS file folder will be maintained in serial number sequence for each accountable book
- The folder will contain all pertinent information:
  - Receipts
  - Copies of annual validations
  - Investigation results, reports of surveys

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Issue of DD Form 1544 Book**
  - **RRC/DRC/DIV Cash Control Officer (CCO) will issue to authorized units, (complete books, no lower than battalion level) upon written request, using the transfer control form that is included in the book. Receiver of book must be on appointed orders, and have a DA Form 1687, Delegation of Authority for Supplies on hand prior to signing for the book.**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Transmittal of records:**
  - **US Postal Service Certified Mail will be used for the transmittal of DD Form 1544 Cash Meal Payment Books or Individual Sheets**
  - **Cash Control Officers will issue DD Forms 1544 (book or sheets) by using a DA Form 410 (Receipt for Accountable Form) when issuing sheets by US Postal Service. Upon receipt, the acknowledgement portion of DA Form 410 will be completed by the unit and the original signed copy returned to the issuing Cash Control Officer.**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Annual Validations**
  - **Annual Validation is essential to maintaining an audit trail on each accountable DD Form 1544 book**
  - **A memorandum for each Validation will be prepared with the following information:**
    - **DD Form 1544 book serial number**
    - **Date of issue**
    - **Number of unused sheets on hand**
    - **Number of sheets accounted for having a “paid copy” DD Form 1131, Cash Collection Voucher with DFAS voucher number**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- If sheets are missing, attach a copy of the AR 15-6 investigation to the memorandum
- The Cash Control officer (CCO) will maintain the validation memorandum on file
- Copy of memorandum will be maintained by the unit, BN, MSC, & RSC
- Any book that has been outstanding for 3 years will be turned in to the RRC/DRC/DIV Cash Control Officer (CCO) regardless of the number of unused sheets remaining in the book

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Change of Food Service Officer**
  - **Whenever there is a change in Food Service Officers the following will be conducted:**
    - **Unit Commander will authorize a new FSO on DA Form 1687 for the request, receipt, and control of the DD Form 1544**
    - **DA Form 3161, Request for Issue Turn-In in four copies will include the serial number of DD Form 1544 sheets on hand (used and unused)**
  - **This procedure transfers responsibility for the sheets to the new FSO**
  - **One copy will be retained with DD Form 1544 book, copy to the outgoing FSO, copy to incoming FSO, and copy to RRC/DRC/DIV Cash Control Officer (CCO)**

DD Form 1544, Cash Meal Payment Book/Sheet contd

- **Turn – In Procedures for DD Form 1544 (Book)**
  - **Units with books will turn – in DD Form 1544 book to the RRC/DRC/DIV Cash Control Officer (CCO) when:**
    - **All sheets in the book have been used and the funds have been verified by DFAS-IN**
    - **No later than (3) years from the issue date**

  RRC/DRC/DIV Cash Control Officer (CCO) will:
    - **Verify all sheets are accounted for, DD Form 1131 is attached along w/DFAS copy, and Section III of the book has been completed**
    - **Complete the next transfer control and receipt in the manner prescribed and give it to the individual making the turn –in**
  - **The register will be posted with the date that the book is returned. Book will then be filed subject to audit and retained & disposed IAW ARIMS**

Sample DA Form 3546-R

M TAB TAB TAB TAB TAB TAB TAB TAB

CONTROL RECORD FOR DINING FACILITY - DD FORM 1544

For use of this form; see AR 30-1; the proponent agency is DCSLOG

UNIT: HQ, USARC, 1401 Deshler St SW, Ft McPherson, GA 30330-2000

SERIAL NO.: 1234567

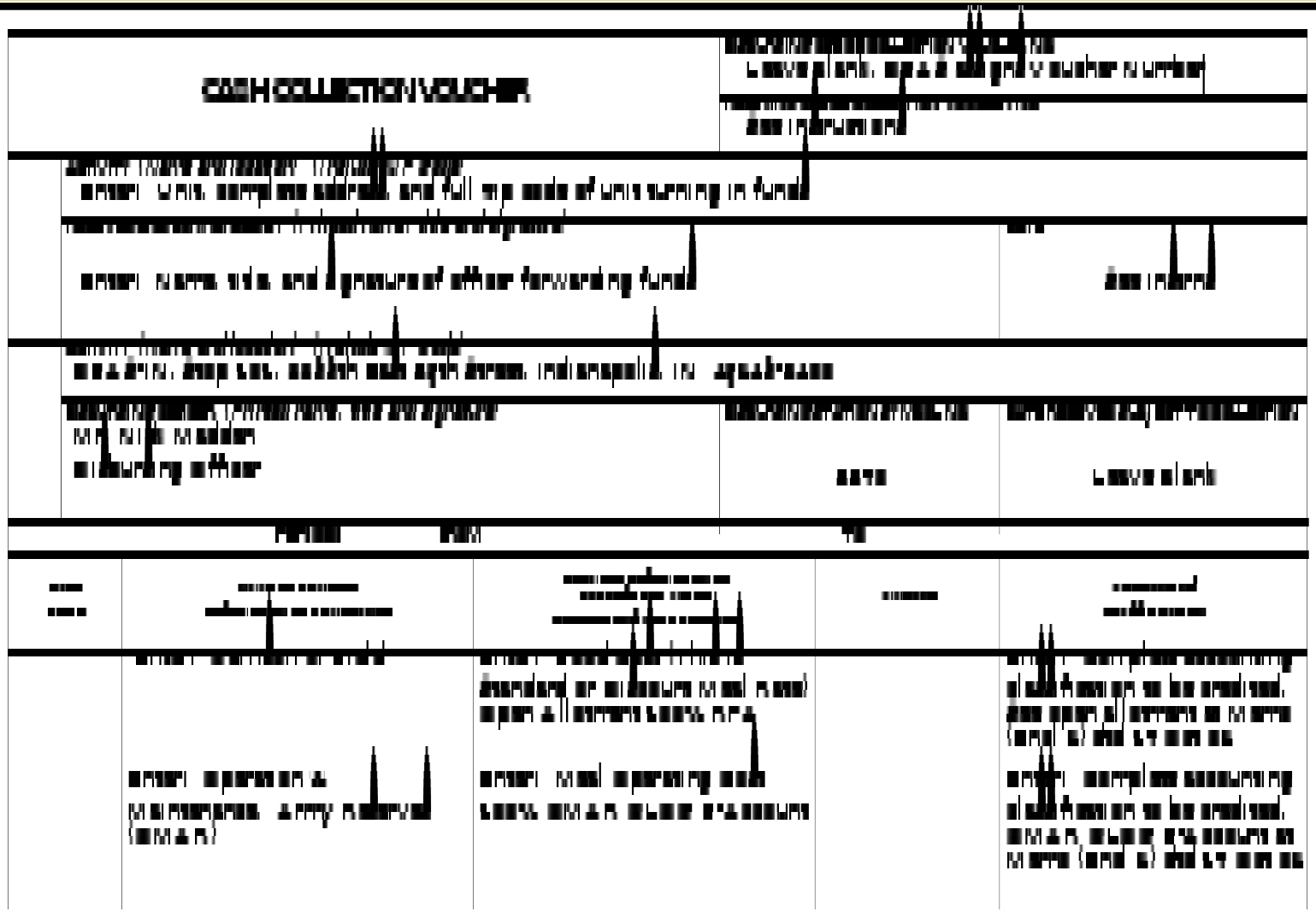
SHEET NO.	ISSUED TO				RECEIVED BY			
	SIGNATURE	ORGANIZATION	Change Fund	Date Issued	Date Received	TURNED IN (+ / -)	TURNED IN Cash	SIGNATURE
13	SGT Omar Bradley	HQ, USARC	6.50	13Dec	13Dec		13.00	SFC George S. Patton

DA FORM 3546-R, JAN 77 EDITION OF 1 OCT 69 IS OBSOLETE USAPPCV1.00

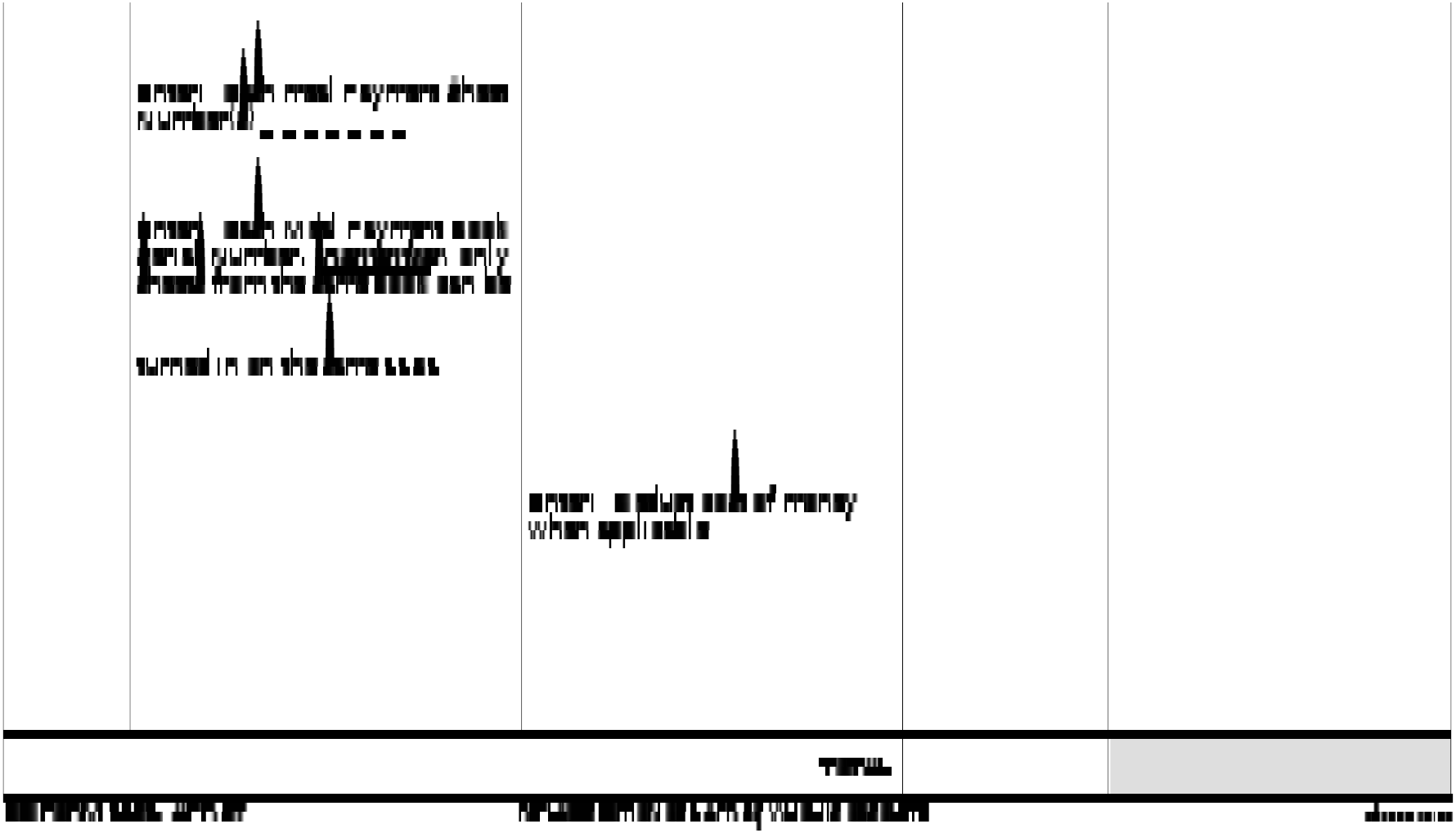
Cash Turn - In

- **References:**
  - **Paragraphs 3-29 & 3-38, DA PAM 30-22, Operating Procedures for the Army Food Program**
  - **Memorandum, HQ, USARC, AFRC-LGT-S, 17 Oct 02, Subject: Cash Collection Turn – In Procedures for DD Form 1131, Cash Collection Voucher**
  - **When is cash turned in to DFAS-IN?**
    - **Once a quarter or**
    - **Once every 6 months if unit collects less than $50.00 per quarter**
    - **Funds on hand reach $500.00**
    - **Within 5 work days after the close of the fiscal year**
    - **Whenever there is a change of food service officers (FSOs)**

Sample DD Form 1131



Sample DD Form 1131



Cash Collection Deficiencies

- **Deficiencies discovered during FY 03-04 Food Service Management Reviews (FSMRs):**
  - **RRC/DRC/DIV failed to appoint Cash Control Officers (CCOs) (primary & alternate)**
  - **Appointment orders were outdated**
  - **Primary CCO was TPU instead of FTUS**
  - **RRC/DRC/DIV failed to request Cash Meal Payment Books (CMPBs) through their Publications Officer**
  - **RRC/DRC/DIV failed to create & maintain CMPB register. Register being used reflected inaccurate data**

Cash Collection Deficiencies, contd.

- **Cash Meal Payment Sheet Register incorrect or completed in pencil**
- **Individual Cash Meal Payment Sheets not filled out/closed out correctly to include:**
  - **Cash Meal Payment Sheets & monies not properly safeguarded**
  - **Incorrect meal rates (usually the BDFA was used)**

Cash Collection Deficiencies, contd.

- Commander/Food Service Officer did not sign sheet prior to use
- Headcounter not closing out CMPS on next unused line upon completion of meal
- Remarks Block not being used to explain Operational Rations sold, One line entries explaination
- Entries were not made in ink
- Correction fluid/tape used
- Cost of money order deducted on CMPS

Cash Collection Deficiencies, contd.

- **Unannounced cash counts/verifications were not being conducted (at any level of command)**
- **Annual CMPB revalidation's were not conducted**
- **CMPB folders in the safe lacked complete documentation**
- **CMPB's were outstanding over three years**

Cash Collection Deficiencies, contd.

- DA Form 3032, Signature Headcount Sheet used to collect cash
- AR 15-6 investigations were not initiated when CMPSs or money were lost or missing
- CMPS were not signed for by headcounter using DA Form 3546-R, Control Record for Dining Facility – DD Form 1544
- DA Form 3546-R used for different CMPS serial numbered sheets

Cash Collection Deficiencies, contd.

- **Following deficiencies discovered on DD Form 1131, Cash Collection Voucher (CCV)**
  - **CCV listed CMPSs from different serial numbered sheets**
  - **CMPSs from different Fiscal Years entered on CCV**
  - **Sheet number or book serial number not listed on CCV**

Cash Collection Deficiencies, contd.

- Money orders left blank
- CMPS were sent to DFAS
- Self addressed envelope not included
- Meal Operating Cost (MOC) not listed. If listed, the money would have gone to the OMAR QLOG-F Account & Returned to the Army Reserve
- CCVs failed to have the words “Final FY __ Turn-In”

Questions?